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MINISTRY OF LAW

*New Delhi, the 4th October, 1954*

The following Acts of Parliament received the assent of the President on the 2nd October, 1954 and are hereby published for general information:—

## THE MADHYA BHARAT TAXES ON INCOME (VALIDATION) ACT, 1954

No. 38 OF 1954

[2nd October, 1954]

An Act to validate the levy, assessment and collection in the State of Madhya Bharat of certain taxes on income and on profits of business due in respect of the periods referred to in sub-section (1) of section 13 of the Finance Act, 1950.

BE it enacted by Parliament in the Fifth Year of the Republic of India as follows:—

**1. Short title.**—This Act may be called the Madhya Bharat Taxes on Income (Validation) Act, 1954.

**2. Definitions.**—In this Act, unless the context otherwise requires,—

(a) 'Finance Act' means the Finance Act, 1950 (XXV of 1950);

(b) 'relevant Madhya Bharat law' means any of the following laws which may be applicable in the circumstances of a particular case, that is to say,—

(i) The Indore Industrial Tax Rules, 1927;

(ii) The Indore Excess Profits Duty Order, 1944;

(iii) The Gwalior War Profits Ordinance, Samvat 2001;  
and

(iv) any law in force immediately before the commencement of the Finance Act in that part of the State of Madhya Bharat which corresponds to the territory comprised in the former Indian State of Ratlam, in so far as such law relates to a tax on profits of business;

(c) 'relevant period' means either of the periods referred to in sub-section (1) of section 13 of the Finance Act, according as the tax is a tax on income or a tax on profits of business.

**3. Validation of action taken in connection with the levy, assessment and collection of certain taxes on income.**—Notwithstanding anything contained in the first proviso to sub-section (1) of section 13 of the Finance Act, all proceedings taken, assessments made and other acts and things done (including orders made) by or before any officer, authority, tribunal or court acting or purporting to act under the relevant Madhya Bharat law in connection with the levy, assessment and collection of any tax due under any such law in respect of the relevant period shall be valid and shall be deemed always to have been valid, and shall not be called in question on the ground only that such proceedings were not taken, assessments were not made or acts or things were not done by or before the corresponding officer, authority, tribunal or court referred to in the said proviso.

**4. Continuance of pending proceedings.**—If, immediately before the commencement of this Act, any proceedings of the nature referred to in section 3 are pending before any officer, authority, tribunal or court acting or purporting to act under the relevant Madhya Bharat law, such proceedings may, notwithstanding anything contained in the first proviso to sub-section (1) of section 13 of the Finance Act, be continued and completed in accordance with the provisions of the relevant Madhya Bharat law, and the provisions of the said proviso shall not apply, and shall be deemed never to have applied, in relation to any such proceedings.

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# THE INDIAN TARIFF (SECOND AMENDMENT) ACT, 1954

No 39 OF 1954

[2nd October, 1954]

An Act further to amend the Indian Tariff Act, 1934.

BE it enacted by Parliament in the Fifth Year of the Republic of India as follows :—

**1. Short title.**—This Act may be called the Indian Tariff (Second Amendment) Act, 1954.

**2. Amendment of First Schedule to Act XXXII of 1934.**—(1) The First Schedule to the Indian Tariff Act, 1934 (hereinafter referred to as the said Schedule) shall be amended in the manner specified in the Schedule to this Act.

(2) The said Schedule shall further be amended as follows :—

(a) in Items Nos. 28(18)(b), (c) and (d), 64, 64(3), 64(4), 65(a), 66(a), 66(1), 67, 67(1), 67(2), 68, 68(2), 69(2), 70, 70(1), 70(4), 70(5), 70(6), 70(9), 72(12), 72(14), 72(35), 72(36), 72(37), 73(16) and 82(3), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1954", wherever they occur, the word, figures and letters "December 31st, 1955" shall be substituted;

(b) in Items Nos. 8(3), 18, 20(3), 20(4), 20(8), 20(9), 50(3), 70(2), 70(3), 73(17), 75(5), 75(6), 75(7) and 75(8), in the last column headed "Duration of protective rates of duty", for the word, figures and letters "December 31st, 1954", wherever they occur, the word, figures and letters "December 31st, 1956" shall be substituted;

(c) in Item No. 60(7), in the last column headed "Duration of protective rates of duty" for the word, figures and letters "December 31st, 1954", the word, figures and letters "December 31st, 1957" shall be substituted;

(d) in Item No. 28(17), in the last column headed "Duration of protective rates of duty" for the word, figures and letters "December 31st, 1954", the word, figures and letters "December 31st, 1958" shall be substituted;

(e) for Item No. 71(7), the following Item shall be substituted namely :—

|        |                    |         |                                    |    |    |      |
|--------|--------------------|---------|------------------------------------|----|----|------|
| "71(7) | Hurricane Lanterns | Revenue | 30 per cent.<br><i>ad valorem.</i> | .. | .. | .. " |
|--------|--------------------|---------|------------------------------------|----|----|------|

(3) The amendment made in the said Schedule by clause (e) of subsection (2) shall come into force on the first day of January, 1955.

## THE SCHEDULE

[See section 2(1)]

In the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934),—

(a) for Items Nos. 9(3), 9(4), 20, 20(1), 22(1), 22(2), 22(3), 28(14), 30(7), 32(1), 32(2), 40(2), 42, 44(7), 45(4), 48(2), 48(6), 49(3), 52, 54, 60(2), 60(4), 71(10), 75(1) and 84, the following items shall be substituted:—

| Item No. | Name of article   | Nature of duty       | Standard rate of duty            | Preferential rate of duty if the article is the produce or manufacture of |                                   | Duration of protective rates of duty |
|----------|---|----------------------|----------------------------------|---|-----------------------------------|--------------------------------------|
|          |   |                      |                                  | The United Kingdom  | A British Colony                  |                                      |
| 1        | 2   | 3                    | 4                                | 5   | 6                                 | 7                                    |
| "9 (3)   | The following Spices, whether ground or unground, namely :—cardamoms, cassia, cinnamon, cloves, nutmegs and pepper. | Preferential Revenue | 65 per cent. <i>ad valorem</i> . | ..  | 57½ per cent. <i>ad valorem</i> . | ..                                   |
| 9 (4)    | The following unground spices, namely :— Chillies, ginger and mace.   | Preferential Revenue | 65 per cent. <i>ad valorem</i> . | ..  | 57½ per cent. <i>ad valorem</i> . | ..                                   |
| 20       | Vegetable product, pickles, chutnies, sauces, ketchups and condiments, canned or bottled.                           | Revenue              | 75 per cent. <i>ad valorem</i> . | ..  | ..                                | ..                                   |
| 20 (1)   | Fruit juices, squashes, cordials and syrups not otherwise specified.  | Revenue              | 75 per cent. <i>ad valorem</i> . | ..  | 65 per cent. <i>ad valorem</i> .  | ..                                   |
| 22(1)    | Cider—  |                      |                                  |   |                                   |                                      |
|          | (a) in barrels or other containers containing 27 oz. or more.   | Revenue              | Rs. 2-6-3 per Imperial gallon    | ..  | ..                                | ..                                   |

|         |  |           |   |    |    |    |
|---------|--|-----------|---|----|----|----|
|         | (b) in bottles containing less than 27 oz. but not less than 20 oz.      | Revenue . | 6½ annas per bottle.  | .. | .. | .. |
|         | (c) in bottles containing less than 13½ oz. but not less than 10 oz.     | Revenue . | 3 3/16 annas per bottle.  | .. | .. | .. |
|         | (d) in bottles containing less than 6½ oz. but not less than 5 oz.       | Revenue . | 1 anna 7½ ps. per bottle.   | .. | .. | .. |
|         | (e) in other containers . . . . .  | Revenue . | Rs. 3-3 per Imperial gallon.  | .. | .. | .. |
| 22(2)   | Ale, beer, porter and other fermented liquors not otherwise specified :— |           |   |    |    |    |
|         | (a) in barrels or other containers containing 27 oz. or more.            | Revenue . | Rs. 6 per Imperial gallon.  | .. | .. | .. |
|         | (b) in bottles containing less than 27 oz. but not less than 20 oz.      | Revenue . | Re. 1 per bottle  | .. | .. | .. |
|         | (c) in bottles containing less than 13½ oz. but not less than 10 oz.     | Revenue . | 8 annas per bottle.   | .. | .. | .. |
|         | (d) in bottles containing less than 6½ oz. but not less than 5 oz.       | Revenue . | 4 annas per bottle.   | .. | .. | .. |
|         | (e) in other containers . . . . .  | Revenue . | Rs. 8 per Imperial gallon.  | .. | .. | .. |
| 22 (3)  | Wines, not containing more than 42 per cent. of proof spirit:—           |           |   |    |    |    |
|         | (a) champagne and other sparkling wines.                                 | Revenue . | Rs. 42 per Imperial gallon.   | .. | .. | .. |
|         | (b) other sorts . . . . .  | Revenue . | Rs. 24-4 per Imperial gallon.   | .. | .. | .. |
| 28 (14) | Toilet Requisites not otherwise specified                                | Revenue . | 80 per cent. <i>ad valorem</i> .  | .. | .. | .. |
| 30 (7)  | Lead pencils . . . . .   | Revenue . | 2 annas for every length of 7½ inches or part thereof or 66½ per cent. <i>ad valorem</i> whichever is higher. | .. | .. | .. |

| Item No. | Name of article   | Nature of duty | Standard rate of duty   | Preferential rate of duty if the article is the produce or manufacture of |                  | Duration of protective rates of duty |
|----------|---|----------------|---|---|------------------|--------------------------------------|
|          |   |                |   | The United Kingdom  | A British Colony |                                      |
| I        | 2   | 3              | 4   | 5   | 6                | 7                                    |
| 32 (1)   | Soap, toilet . . . . .  | Revenue . .    | Rs. 56 per Cwt.   | ..  | ..               | ..                                   |
| 32 (2)   | Soap, household and laundry . . . . .   | Revenue . .    | Rs. 21 per Cwt.   | ..  | ..               | ..                                   |
| 40 (2)   | Furniture and cabinetware, not otherwise specified, excluding mouldings.  | Revenue . .    | 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> .  | ..  | ..               | ..                                   |
| 42       | Furniture of wicker work or bamboo . . . . .  | Revenue . .    | 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> .  | ..  | ..               | ..                                   |
| 44 (7)   | Newspapers, old, packed in bales, bags or otherwise.  | Revenue . .    | 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> or Rs. 16 per Cwt., whichever is higher.   | ..  | ..               | ..                                   |
| 45 (4)   | Coloured and copying pencils . . . . .  | Revenue . .    | 2 annas for every length of 7 $\frac{1}{2}$ inches or part thereof or 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> , whichever is higher. | ..  | ..               | ..                                   |
| 48 (2)   | Woollen fabrics, not otherwise specified, containing more than 90 per cent. of wool, excluding felt and fabrics made of shoddy or waste wool. | Revenue . .    | 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> .  | .   | ..               | ..                                   |

|         |  |                |  |    |    |    |
|---------|--|----------------|--|----|----|----|
| 48 (6)  | Fabrics, not otherwise specified, containing no silk or artificial silk or not more than 10 per cent. silk or 10 per cent. artificial silk, but containing more than 10 per cent. but not more than 90 per cent. wool. | Revenue . . .  | 66½ per cent. <i>ad valorem</i> .  | .. | .. | .. |
| 49 (3)  | Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk.   | Revenue . . .  | 66½ per cent. <i>ad valorem</i> .  | .. | .. | .. |
| 52      | Apparel, hosiery, haberdashery, millinery and drapery, not otherwise specified.  | Revenue . . .  | 80 per cent. <i>ad valorem</i> .   | .. | .. | .. |
| 54      | Boots and shoes :—   |                |  |    |    |    |
|         | (a) adult's size. . . . .  | Revenue . . .  | Rs. 20 per pair.   | .. | .. | .. |
|         | (b) children's size (i.e. entire length of the outer sole including the heel not exceeding 20 centimetres).  | Revenue . . .  | Rs. 5 per pair.  | .. | .. | .. |
| 60 (2)  | Electric lighting bulbs, not otherwise specified   | [Revenue . . . | 100 per cent. <i>ad valorem</i> .  | .. | .. | .. |
| 60 (4)  | Glass beads and false pearls . . . . .   | Revenue . . .  | 100 per cent. <i>ad valorem</i> .  | .. | .. | .. |
| 71 (10) | Safety razors and parts therefor, including blades :—  |                |  |    |    |    |
|         | (a) Safety razors and parts therefor, not otherwise specified.   | [Revenue . . . | 30 per cent. <i>ad valorem</i> .   | .. | .. | .. |
|         | (b) Blades for safety razors_ . . . . .  | Revenue . . .  | 40 per cent. <i>ad valorem</i> or 3 annas per dozen, whichever is higher.        | .. | .. | .. |
| 75 (1)  | Motor cars, including taxi cabs, imported completely assembled.  | Revenue . . .  | 75 per cent. <i>ad valorem</i> or Rs. 6,000 per car or cab, whichever is higher. | .. | .. | .. |

| Item No.   | Name of article  | Nature of duty | Standard rate of duty   | Preferential rate of duty if the article is the produce or manufacture of |                  | Duration of protective rates of duty |
|--|--|----------------|---|---|------------------|--------------------------------------|
|  |  |                |   | The United Kingdom  | A British Colony |                                      |
| 1  | 2  | 3              | 4   | 5   | 6                | 7                                    |
| 84   | (a) Toys, games and requisites for games and sports (excluding fishing hooks), bird shot, toy cannons; air guns and air pistols for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878 and bows and arrows. | Revenue.       | 75 per cent. <i>ad valorem</i> .  | ..  | ..               | ..                                   |
|  | (b) Playing cards . . . . .  | Revenue.       | 80 per cent. <i>ad valorem</i> or Re. 1/- per pack, whichever is higher.              | ..  | ..               | .. "                                 |
| (b) the following Items shall be inserted in appropriate places :— |  |                |   |   |                  |                                      |
| "45(6)   | Pen holder nibs, not otherwise specified . . . . .   | Revenue .      | 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> .  | ..  | ..               | ..                                   |
| 60(8)  | Vacuum flasks . . . . .  | Revenue .      | 66 $\frac{2}{3}$ per cent. <i>ad valorem</i> or Rs. 4 per flask, whichever is higher. | ..  | ..               | .. "                                 |

K. Y. BHANDARKAR,  
Secy. to the Govt. of India.